

### **REMARKS**

This Amendment is filed in reply to the Notice of Non-Compliant Amendment dated November 2, 2005. The Notice points out that the Amendment submitted June 1, 2005, included changes to the claim language that were not appropriately marked. These changes were, however, unintended. The term “tax information requestor” was inadvertently changed to “tax data requestor” throughout the amendments to the abstract and claims as well as throughout the corresponding remarks. Accordingly, the Amendment is hereby re-submitted in its entirety. The required corrections to the abstract and the claims are made with respect to the application as filed. That is, the claims are marked-up with respect to the application as filed. Reconsideration of this application is respectfully requested.

Upon entry of the foregoing amendments, claims 1-7, 9-11, 13, and 15-37 are pending in the present application, with claims 1, 11, 13, 15, 28, 30, and 32 being the independent claims. Claims 15-34 have been withdrawn from consideration. Claims 8, 12, and 14 have been canceled without prejudice or disclaimer. Claims 35-37 are added. Based on the above amendments and following remarks, Applicant respectfully requests that all outstanding objections and rejections be withdrawn.

#### **Objection to the Abstract**

The Office Action on page 2, in sections 2-3, objects to the abstract because it comprises more than one paragraph. Applicant has editorially amended the abstract to include only one paragraph in accordance with M.P.E.P § 608.01(b). Accordingly, Applicant respectfully requests that this objection be withdrawn.

### Objection to the Claims

The Office Action on pages 2-3, in section 4, objects to claims 9 and 10 under 37 C.F.R. § 1.75(c), as being of improper dependent form for failing to further limit the subject matter of a previous claim. Applicant respectfully traverses this objection.

Claims 9 and 10 limit the subject matter of claim 1 because they recite specific tools for carrying out the method of claim 1. Specifically, claim 1 recites a method for collecting tax information. According to M.P.E.P. § 2106(IV)(B)(2)(b), "[a] process requires that certain things should be done with certain substances, and in a certain order, but the tools to be used in doing this may be of secondary consequence" (quoting *Cochrane v. Deener*, 94 U.S. 780, 787-88 (1877)). Therefore, based on this analysis of method claims, claim 1 is not limited to the tools used for carrying out the method. Claim 9 recites "a computer system performing the method of claim 1," which requires that a computer system carry out the method recited in claim 1. Claim 9 therefore limits the subject matter of claim 1 because claim 9 limits the tools used for carrying out the method of claim 1 to a computer system. Similarly, claim 10 recites "a computer-readable medium comprising a computer program for performing the method of claim 1." Claim 10 likewise limits the subject matter of claim 1 because claim 10 limits the tools used for carrying out the method of claim 1 to a computer readable medium.

In view of the above, Applicant respectfully requests that this objection be withdrawn.

### Rejection Under 35 U.S.C. § 101

The Office Action on page 3-4, in sections 5-6 rejects claims 1-10, 13, and 14 under 35 U.S.C. § 101 because the claims recite non-statutory subject matter. Applicant respectfully traverses this rejection.

Applicant initially notes that claims 8 and 14 have been canceled, thus rendering this rejection moot with respect to claims 8 and 14.

As per claims 1-7, the Office Action asserts that, while claims 1-7 produce a useful, concrete, and tangible result, they only recite nominal uses of technology, such as transmitting data. The Office Action further asserts that there is no core processing step that is performed by the technology. The Office Action is mistaken for at least two reasons.

First, amended claim 1 now recites that "performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically." Accordingly, claim 1 recites statutory subject matter because claim 1 now recites a tax information requestor that "perform[s] a check of said taxpayer...using said electronic tax return or tax data collected electronically," which is a processing step that is performed by the technology.

Second, the remaining recitations recite statutory subject matter because, in contrast to the assertion by the Office Action, they do not merely recite nominal uses of technology. Specifically, the recitations of "connecting electronically," "collecting electronically," and "performing a check" are not, for example, simple acts of transmitting data. Therefore, claim 1 recites statutory subject matter. Claims 2-7 depend variously from claim 1, and recite statutory subject matter because they include the recitations of claim 1.

As per claim 9, the Office Action asserts that claim 9 recites non-statutory subject matter because claim 9 is a system claim that does not recite system elements in the body of the claim. According to M.P.E.P. § 2106(IV)(B)(2)(a), a claim is statutory if the claim is "limited to a machine or manufacture, which has a practical application in the technological arts." Claim 9 recites "a computer system for performing the method of claim 1" and meets the requirements for being statutory because claim 9 is limited to a computer system and has a practical application in the technological arts. The practical application in the technological arts of claim 9 is that the computer system performs a practical method of collecting tax information, including performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically. Specifically, the computer system performs the method of "connecting electronically said tax information requestor to an electronic intermediary; collecting electronically at least one of

an electronic tax return or tax data of a taxpayer from said electronic intermediary; and performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically." Therefore, claim 9 recites statutory subject matter.

As per claims 10 and 13, the Office Action asserts that because claims 10 and 13 recite a computer program product not recited as being executable, claims 10 and 13 are interpreted to be software, *per se*, which is non-statutory subject matter. Applicant respectfully traverses this rejection for the following two reasons.

First, claims 10 and 13 do not recite software. Instead, claims 10 and 13 each recite a computer readable medium. A computer readable medium is not software *per se*, but is instead the article of manufacture within which a computer program for performing the method of claim 1 is embodied.

Second, the computer readable medium recited in claims 10 and 13 is statutory. As discussed above, a claim is statutory if the claim is "limited to a machine or manufacture, which has a practical application in the technological arts." M.P.E.P. § 2106(IV)(B)(2)(a). Claims 10 and 13 recite a computer readable medium, and meet the requirements for being statutory because they are limited to a computer readable medium, which is an article of manufacture, and they have a practical application in the technological arts. The practical application in the technological arts is a computer program that performs a practical method of collecting tax information, including performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically. Specifically, the computer system performs the method of "connecting electronically said tax information requestor to an electronic intermediary; collecting electronically at least one of an electronic tax return or tax data of a taxpayer from said electronic intermediary; and performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically." Therefore, claims 10 and 13 recite statutory subject matter.

In view of the above, Applicant respectfully requests that these rejections be withdrawn. If these rejections are not withdrawn, Applicant respectfully requests that the specific sections of the M.P.E.P. for maintaining the rejection be identified, and that the features of the invention that would render the claimed subject matter statutory, if recited in the claim, be identified pursuant to M.P.E.P. § 2106(IV)(B).

#### Rejections Under 35 U.S.C. § 112

The Office Action on pages 4-5, in sections 7-8, rejects claims 9, 10, 13, and 14 under 35 U.S.C. § 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention. Applicant respectfully traverses this rejection.

Applicant initially notes that claim 14 has been canceled, thus rendering this rejection moot with respect to claim 14.

As per claim 9, the Office Action asserts that because claim 9 is a system claim, but does not recite system elements in the body of the claim, claim 9 is an improper apparatus claim since apparatus claims are principally defined by their structural elements. The Office Action provides no support for such a position, and the Applicant respectfully traverses. Claim 9 recites a computer system for performing the method of claim 1, and claim 1 recites a method for collecting tax information by a tax information requestor. In direct contrast to the position espoused by the Office Action, the patent statute permits the claim format recited in claim 9. In fact, there is no requirement that a claim, whether independent or dependent, be restricted to one of the classes of patentable subject matter defined in 35 U.S.C. § 101. For example, under 35 U.S.C. § 101, a claim can recite a method, an apparatus, or a method and an apparatus. Hence, using statutory construction, claim 9 cannot be rejected under 35 U.S.C. § 112, second paragraph, for not further reciting structural elements in a claim dependent from a method claim. Hence, the computer system of claim 1 is not indefinite.

As per claims 10 and 13, the Office Action asserts that claims 10 and 13 are written in an improper computer program product format because the computer program is not recited as being executable. The Office Action provides no support for such a position, and the Applicant respectfully traverses. Claims 10 and 13 each recite a computer readable medium. In claim 10, the computer readable medium comprises a computer program **for performing** the method of claim 1 and therefore recites a computer program that is executable. In claim 13, the computer readable medium embodies a computer program that comprises code segments for **“connecting electronically...”**, **“collecting electronically,”** and **“performing a check,”** and therefore recites a computer program that is executable. Hence, the computer readable mediums recited in claims 10 and 13 are not indefinite.

In view of the above, Applicant respectfully requests that these rejections be withdrawn. If the rejections are not withdrawn, Applicant respectfully requests that specific citations to case law be provided for maintaining the rejections.

#### Prior Art Rejections

The Office Action on pages 5-7, in sections 9-10, rejects claims 1, 2, 4, 6, 7, 9-11, and 13 under 35 U.S.C. § 102(b) as being anticipated by Scott Beamer's article entitled "A Marriage of Convenience" (hereinafter "Beamer"). Further, the Office Action on pages 7-10, in sections 11-12, rejects claims 3, 5, 8, 12, and 14 under 35 U.S.C. § 103(a) as being unpatentable over Beamer and an Official Notice.

Applicant initially notes that claims 8, 12, and 14 have been canceled, thus rendering the rejection under 35 U.S.C. § 103(a) moot with respect to claims 8, 12, and 14. Further, the subject matter recited in canceled claims 8, 12, and 14 are incorporated into amended claims 1, 11, and 13, respectively.

Amended claim 1 recites a method for collecting tax information by a tax information requestor. The method includes "performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically, wherein said check is not used to compute taxes of said taxpayer, wherein said tax information requestor is not a taxing authority, and wherein said electronic intermediary stores said electronic tax return."

According to an exemplary embodiment of the invention, as an example of a check, the decision by a bank or other financial institution to make a mortgage loan or otherwise extend credit to a taxpayer is often based on the wages of the taxpayer and other taxable income reported to the taxpayer on IRS Forms W-2 and 1099 and reported by the taxpayer to the IRS on Form 1040. As another example of a check on a taxpayer, other persons (e.g., a cooperative board, a condominium board, an employer, a potential partner or other joint venturer, or for a taxpayer that is a business entity, a potential acquirer, a target, or a merger partner) also rely on tax information to make decisions. See, e.g., Specification, page 17, lines 3-9.

Further, tax information has many uses other than merely to permit a taxpayer to compute his or her taxes. See, e.g., Specification, page 16, line 23 to page 17, line 1. Referring to Figure 2, for example, "the electronic tax return prepared by the electronic intermediary 21 and other tax information (whether or not incorporated in the electronic tax return) is useful to others besides the taxing authorities 27." Specification, page 16, lines 19-21.

In applying Beamer to claim 8, the Office Action asserts that Beamer discloses the electronic retrieval of tax-related data, which is then used to electronically file a tax return with a taxing authority, such as the I.R.S. The Office Action further asserts that Beamer does not expressly teach the step of performing a check of said taxpayer using said electronic tax return and/or tax data collected electronically. However, the Office Action takes Official Notice that it was old and well-known in the art of tax collection at the time of Applicant's invention for a taxing authority, such as the I.R.S., to verify that a taxpayer has properly paid his/her taxes, which helps to ensure that the taxing authority is fairly and correctly paid all taxes owed to it. Since Beamer's disclosure

addresses the facilitation of payment of taxes to a taxing authority, the Office Action asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to modify Beamer to incorporate the step of performing a check of said taxpayer using said electronic tax return and/or tax data collected electronically in order to help ensure that the taxing authority is fairly and correctly paid all taxes owed to it by taxpayers. Applicant respectfully traverses these rejections for at least the following two reasons.

First, Beamer does not teach or suggest the recited tax information requestor. As discussed above, amended claim 1 recites that "said tax information requestor is not a taxing authority." In relying on Beamer and the Official Notice to reject claim 8, the Office Action aligns the recited tax data requestor with the I.R.S., which, by definition, is a taxing authority. According to embodiments of the invention, a taxing authority can be the I.R.S., or a state, local, or foreign taxing authority. See, e.g., Specification, page 14, lines 9-10. As is recited in claim 1, the tax information requestor is not a taxing authority. Hence, neither Beamer nor the Official Notice teaches or suggests the recited tax information requestor. Accordingly, claim 1 is allowable over Beamer and the Official Notice for at least a first reason.

Second, Applicant respectfully disagrees with the Official Notice taken by the Office Action. As noted above, claim 1 has been amended to similarly recite subject matter in canceled claim 8. In rejecting claim 8, the Office Action took Official Notice that it was old and well-known in the art of tax collection at the time of Applicant's invention for a taxing authority, such as the I.R.S., to verify that a taxpayer has properly paid his/her taxes. Applicant traverses this Official Notice, and respectfully requests that the Examiner cite a reference in support of the Official Notice. See M.P.E.P. § 2144.03.

For at least the reasons discussed above, claim 1 is neither anticipated nor rendered obvious by Beamer and the Official Notice. Therefore, claim 1 is allowable over Beamer and the Official Notice.



Claims 2-7, 9 and 10 depend variously from claim 1, and are allowable as being dependent from an allowable claim.

Claims 11 and 13 have been amended to recite similar recitations as claim 1 and are allowable for similar reasons as discussed above with respect to claim 1.

In view of the above, Applicant respectfully requests that these rejections be withdrawn.

### **CONCLUSION**

All of the stated grounds of objection and rejection have been properly traversed, accommodated, or rendered moot. Applicant therefore respectfully requests that the Examiner reconsider all presently outstanding objections and rejections and that they be withdrawn. Applicant believes that a full and complete reply has been made to the outstanding Office Action and, as such, the present application is in condition for allowance. If the Examiner believes, for any reason, that personal communication will expedite prosecution of this application, the Examiner is hereby invited to telephone the undersigned at the number provided.

Prompt and favorable consideration of this Amendment is respectfully requested.

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Respectfully submitted,

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